

***Commonwealth of Kentucky
Revenue Cabinet***

SOFTWARE DEVELOPER'S GUIDE



***Tax Year 2001
Processing Year 2002***

**Kentucky Revenue Cabinet
Electronic Filing**

**KY Publication 1346
October 2001**

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Section 1: Introduction

The Kentucky Revenue Cabinet (KRC) has successfully completed another year of electronic filing through the Federal/State Electronic Filing Program. We would like to express our appreciation to the software developers that participated during the 2001 filing season and to encourage any new software developers to consider Kentucky for the 2002 filing season.

There were minimal changes to the forms this year. The standard deduction is \$1750. The pension exclusion will increase to \$37,500.

KRC is implementing a new processing system this year. While the file specifications will not change, testing will be more detailed. During testing error reports will be emailed to the contact person provided by each company.

We always welcome your suggestions and comments. Feel free to contact the Application Engineering Branch at any time.

Section 2: Contact Personnel- Kentucky Revenue Cabinet

- | | |
|--|---------------------------------------|
| 1. Technical Specifications/Assistance
and Acceptance Testing | Peggy Barber
(502) 564-6033 |
| | Marcus Deaton II
(502) 564-6033 |
| 2. Electronic Filing Coordinator | Judy Ritchie
(502) 564-5370 |
| 3. Electronic Filing Helpdesk | Electronic Commerce
(502) 564-5370 |
| 4. Director – Systems Planning and Support Division | Carla Hawkins
(502) 564-6033 |

Section 3: Kentucky Program Highlights

1. Federal Data

A complete copy of the federal return must be included in the unformatted record for each return.

2. Generic Record Layout

The Kentucky tax returns have been revised to reflect legislative changes as well as any IRS changes that Kentucky adopts. The generic record has been designed to reflect these changes as well as to adopt the standards and guidelines agreed on by the majority of states. Please examine each field in the generic record carefully to insure you are meeting our requirements.

3. Unformatted Record Layout

The unformatted record is used for Schedule A - Page 2, Schedule P, Form 2210-K and a complete copy of the federal return. The preferred method for receiving the unformatted record is after the federal return information. The header for this record should include a form identifier followed by French brackets containing the appropriate information (i.e. !!!{ST 0002 01PG01}). Please examine each field in the unformatted record carefully to insure you are meeting our requirements.

4. TY 01 Filing Period

Kentucky's filing period for electronic returns will be identical to the IRS's filing period. Our last date to accept returns is October 15, 2002.

5. Standard Deduction

The standard deduction for 2001 tax returns is \$1750.

6. On-line Filing

Kentucky Revenue Cabinet will accept returns filed on-line. The layout for these returns is the same as other electronically transmitted returns. A value of 'O' should appear in field 049 to identify on-line

returns. The Form 8453-K-OL should be generated as the signature document for these returns. The form is identical to the Form 8453-K.

The instructions apply to on-line filers only.

Section 4: Program Description

1. Direct Deposit
The Kentucky Revenue Cabinet offers Direct Deposit to all taxpayers who file electronically.
2. Tax Due and Zero Due Returns
State returns with tax due and returns with no tax due are accepted.
3. Generic Record
The generic record is used to file the Form 740, Kentucky Schedule M and Kentucky Schedule A (Page 1).
4. Unformatted Record
The unformatted record is used to file Schedule A (Page 2), Schedule P, Form 2210-K and a complete copy of the federal return including all schedules and forms.
5. Acknowledgments
Kentucky electronic filing will use G A C TaxPro Incorporated AKSYS acknowledgment system.
6. Withholding
Federal Form 1099R showing state withholding and Forms W-2 and W-2G will be permitted for Kentucky filers provided the withholding is identified as Kentucky withholding.
7. Extended Filing
Kentucky will permit electronic filing through October 15, 2002.

Section 5: Acknowledgment System

Kentucky's acknowledgment system will not change from last year. We will continue to use G A C TaxPro's AKSYS as our value added network. The acknowledgment record format will be the same as last year's.

A copy of the acknowledgment layout is depicted below. The acceptance codes and rejection codes relating to field 35 through 42 in the acknowledgment record are listed on the following page.

ACKNOWLEDGEMENT RECORD

Byte Count				Transmitter Mailbox #					State ID	Electronic Filer EFIN #					Batch & Serial # From DCN			SSN of Primary Taxpayer										Julian Date			A C C	E F T	Error # 1			Error # 2																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Acknowledgment Codes

ACC = Acceptance Code

A = Accepted

R = Rejected Return

D = Duplicate Return

C = Conditional Acceptance (return will be processed, errors were found that may affect return)

EFT = Deposit Code*

D = Direct Deposit Requested

C = Refund Check Requested

F = Direct Deposit changed to Check (acceptance code "C")

B = Balance Due Return

*These codes will only reflect what the taxpayer has requested. Any errors identified during mainframe processing or offset situations will result in **no** direct deposit being issued. Any residual refunds will be a paper check.

Error #1 = Rejection Codes

- 001 Error with Federal Adjusted Gross Income: Amounts entered on Line 6 do not agree with federal adjusted gross income from federal return.
- 002 Invalid Software ID: Software not approved for Kentucky purposes.
- 003 Invalid EFIN: EFIN number has been inactivated due to unresolved 8453-K issues.
- 004 Duplicate Return: Electronic return already received.
- 005 Negative Numeric Data Received: Negative numeric data received in positive numeric data fields.
- 006 Schedule of Form Data Not Submitted: Entries received or required entries not received or schedules or forms available for electronic filing but not submitted electronically.
- 007 Part year/Nonresident returns are not eligible for electronic filing.

Section 6: Kentucky Testing Procedures

Software developers that meet the current testing requirements set forth by the IRS are invited to test for Kentucky Revenue Cabinet acceptance. No formal application is necessary, although, a secondary check against our records will be performed prior to acceptance. The **Kentucky Test Package** will be available after the federal package is released to software developers. All transmissions must contain the software developer's identification. This identification must be provided before the first test file is transmitted. A contact name and email address must also be provided for test result notification. **After your software is accepted, an acceptance letter will be issued which must be provided to all software users with the final version of the software.**

Developers planning to provide on-line filing must submit a set of test records for their on-line program. This set of returns should be submitted after approval of the practitioner software and should contain the on-line filing indicator [(alpha) O] in field 049 of the generic record.

The software developer's code, contact name and email address should be sent to peggy.barber@mail.state.ky.us .

Additionally, a copy of the software manual must be submitted to the address below after acceptance.

Kentucky Revenue Cabinet
Systems Development Branch
Attn. Peggy Barber
200 Fair Oaks Lane Station 27
Frankfort, Kentucky 40620

Section 7: Exclusions from Kentucky Electronic Filing

For the 2001 tax year, beginning January 1, 2002, the only Kentucky tax documents that are acceptable for electronic filing are Forms 740, 740-S and 740-EZ, Kentucky Schedule A, Schedule M, Schedule P and Form 2210-K.

The following forms/line items will **not** be acceptable for electronic filing:

1. Form 740-X, Amended Kentucky Individual Income Tax Return
2. Form 740-NP, Nonresident or Part-Year Resident Income Tax Return
3. Form 740-NP-R, Nonresident - Reciprocal State
4. Schedule RC, Application for Income Tax Credit for Recycling and/or Composting Equipment
5. Schedule HH, Housing for Homeless Families Deduction
6. Schedule TC, Tax Computation Schedule
7. Schedule UTC, Unemployment Tax Credit
8. Form 1045-K, Kentucky Net Operating Loss Refund Application
9. Form 4972-K, Kentucky Tax on Lump-Sum Distributions
10. Form 8582-K, Kentucky Passive Activity Loss Limitations
11. Fiscal year filers
12. Prior year returns
13. Any partnership, corporate or fiduciary tax return

***In addition to the above exclusions from Kentucky electronic filing, any income tax return reflected in the list of exclusions from federal electronic filing cannot be filed through the Federal/State Electronic Filing Program.

Section 8: Software Edits and Cross-Checks

Software edits must be included in all programs to minimize the number of returns in error due to controllable conditions.

A problem that has become prevalent among all states is that preparers **think they are transmitting a state return** when, in fact, they are only transmitting the federal return. This condition degrades customer service for both the preparer and the state. Please **alert the user** that a state return is being transmitted.

The following edit guidelines should be included to properly complete the Kentucky return.

1. Line 9 of Form 740, line 9 of Form 740-S, or line 1 of Form 740-EZ must match federal adjusted gross income on line 33 of Form 1040, line 18 of Form 1040A or line 4 of Form 1040EZ. (Exception: If Kentucky filing status is married filing separately and the federal filing status is joint.)
2. Name fields **must** contain no spaces or punctuation marks. Name suffixes must be contained in the appropriate field. Address fields should contain no punctuation.
3. Taxpayers over 65 or legally blind are entitled to additional tax credits. If fields 305.22, 305.26, 305.32 or 305.36 are "1" then the corresponding fields 305.24, 305.28, 305.34 or 305.38 must equal "1".
4. Low income credit is allowable to taxpayers whose Kentucky adjusted gross income is less than or equal to \$25,000. Taxpayers filing "Married Filing Separate Returns" will not be allowed a low income credit unless the spouse's Kentucky adjusted gross income is included in generic record field 925 to determine the correct calculation.
5. If a taxpayer's Kentucky adjusted gross income is negative, the Kentucky adjusted gross income is \$0 for low income credit and itemized deduction percentage calculations.

6. If one taxpayer uses itemized deductions the other taxpayer must also itemize their deductions. Returns with two Schedules A cannot be accepted. The standard deduction is only available to non-itemizers. Married filing joint returns are only entitled to one standard deduction.
7. All additions to federal adjusted gross income and subtractions from federal adjusted gross income must be positive numbers. Negative numbers will cause the return to be rejected.
8. If Kentucky Schedule A, Schedule P or Form 2210-K are utilized or required and the software does not support these schedules or form, the taxpayer will **not** be allowed to file electronically. Any returns submitted missing these schedules will be rejected.
9. Acknowledgments will be issued to the ETIN in the Mailbox ID (Field 052).
10. Fields 050 and 052 are required if someone prepares the return other than the taxpayer.
11. Software Developer Code is required for testing and for live transactions. If the code is different from testing to live transactions or changes from the previous year, the Systems Development Branch must be notified. Returns containing invalid software codes will be rejected. **If this is the first year of testing or your code has changed, your Software Developers Code must be provided before test records are sent.**
12. All “other additions (Schedule M, line 4)” and “other subtractions (Schedule M, line 13)” require comments to be entered. If data is present in fields 575, 615, 640 or 680, then corresponding data must be contained in fields 310 or 315.
13. Underpayment of Estimated Tax Penalty--Form 2210-K is required if Form 740, line 35 (field 525), exceeds \$500. If required, field 530 must equal unformatted record field 270.
14. Late Filing Penalty--If field 320.20 is “N” and the filing date is after April 15, 2002, a late filing penalty must be calculated. The penalty is 2 percent of the additional tax due (IRS Field 525) for each 30 days or fraction thereof that a return is not filed. The penalty does not exceed 20 percent and the minimum penalty is \$10.

15. Late Payment Penalty--For returns filed after April 15, 2002, if the amount timely paid (field 480) is greater than 75 percent of the tax determined due (field 465), no late payment penalty is due. If the amount prepaid (field 480) is less than 75 percent of the tax determined due (field 465), then a penalty of 2 percent of the tax computed due (field 525) may be assessed for each 30 days or fraction thereof that the tax is past due, not to exceed 20 percent. The minimum penalty is \$10.
16. Interest--For returns filed after April 15, 2002, interest is assessed at the "tax interest rate" from April 16, 2002, until the date of payment. For 2000 tax returns, the interest rate is 10 percent or .000274 daily. The interest rate for 2001 tax returns has not yet been set.
17. Spouse data is required for Kentucky filing status "Married, filing separately on a combined return."
18. In the Consistency Section, fields 150 through 205 are required fields if data in the comparable fields on the federal return are significant. They must agree with the federal data contained in the unformatted record.
19. Childcare is only allowable if federal Form 2441 is submitted. It should be included in the unformatted record with the federal data, even if it is not required for federal purposes.
20. Generic record fields 850 and 855 and unformatted record fields 050 and 105 require special formatting. Field 850 + 855 in the generic record must be equal to 100%. Field 050 + 105 in the unformatted record must be equal to 100%. Format: 100% = "10000"; 89.95% = "08955"; 3.45% = "00345"; 70% = "07000".
21. On the Schedule P the following pairs of fields are mutually exclusive (if one contains an amount, the other must be zero): fields 158 & 159, fields 163 & 164, fields 168 & 169, fields 176 & 177, fields 181 & 182 and fields 186 & 187.

Section 9: Kentucky Record Layout

Kentucky Forms 740, 740-S, 740-EZ (Forms 740-S and 740-EZ must be transmitted using the Form 740 layout), Schedule A, Schedule M, Schedule P and Form 2210-K are the only documents that will be accepted electronically for the tax year 2001 (processing year 2002). The record layout lists all the data fields in the order in which the fields occur in the IRS generic record. Where it is applicable, the Kentucky Revenue Cabinet's use of the data field is listed below the IRS field description.

Please note the following items:

1. Only whole dollar amounts should be entered on the federal and state returns.
2. Kentucky's record layout includes Schedule P and Form 2210-K in the unformatted record instead of in the generic record. The preferred method for receiving the unformatted record is after the federal return information.
3. A complete copy of the federal data must be supplied for all returns.

The federal data should be identical to the IRS data with the exception of four characters. For these characters, a state character should be substituted for the corresponding IRS value. The characters are as follows:

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[{	7B	C0
]	}	7D	D0
#	\$	24	5B

DO NOT SPLIT FORMS ACROSS UNFORMATTED RECORDS.

The federal data may be formatted using the IRS's formatting requirements for variable length records or the IRS's formatting requirements for fixed length records. A flag in alphanumeric field 320.10 will indicate the format utilized. The values are as follows:

"V" = Variable Format

"F" = Fixed Format

The IRS Summary Record should not be placed in the unformatted state record. If it is included, it will not be edited or processed by the Cabinet.

Refer to *Publication 1346*, Part I, Section 12 "Federal/State Electronic Filing Specifications" for a discussion of the unformatted state record.

SAMPLE ADDRESSES

Prefix Names:

EXAMPLE:	O'Brien	KEY:	Obrien
	Van Winkle		Vanwinkle
	Mc Donald		McDonald

Street:

EXAMPLE:	120 South Fourth Street
KEY:	120 South Fourth Street

EXAMPLE:	23 East 4th Street
KEY:	23 East 4th Street

EXAMPLE:	2466 1/2 West Highway North
KEY:	2466 West Highway North

EXAMPLE:	C/O George Smith
KEY:	CO George Smith

EXAMPLE:	C/O Jones Mfg Co
KEY:	Jones Mfg Co

EXAMPLE:	C/O 123 Main St
KEY:	123 Main St

EXAMPLE:	12 North St Apt #4
KEY:	12 North St Apt 4

EXAMPLE:	34 Hopewell-Bohon Rd
KEY:	34 Hopewell Bohon Rd

EXAMPLE:	543 Lovelace-Florence Station Rd
KEY:	543 Lovelace Florence Stat Rd

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
*****HEADER SECTION*****					
	Byte Count	4	1		"2405" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	5		Value "*****"
0000	Record ID Type	6	9		Value "STbbbb"
0001	Form Number	6	15		Value "0001bb"
0002	Page Number	5	21		Value "PG01b"
0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
0004	Filler	1	35		Blank
0005	Form/Schedule Number	7	36	N	Value "0000001"
0010	State Code	2	43	A	Value "KY"
0011	City Code	2	45	A	Value "bb"
0020	Declaration Control Number	14		N	Assigned by filer
	First Two Positions	2	47	N	Value "00"
	EFIN of Originator	6	49	N	
	Batch Number	3	55	N	Value (000-999)
	Serial Number	2	58	N	Value (00-99)
	Year Digit	1	60	N	"2"
0023	Return Sequence Number	16		N	Required entry
	ETIN of Transmitter	5	61	N	Must equal RSN
	Transmitter Use Field	2	66	N	
	Julian Date of Transmission	3	68	N	
	Transmission Sequence Number	2	71		Value (01-99)
	Sequence Number of Return	4	73		Value (0001-9999)
*****State Direct Deposit Section*****					
0024	Direct Deposit/Debt Indicator	1	77		No Entry
0025	Reserved - RTN - Flag	1	78		No Entry
0030	State Routing Transit Number	9	79	N	Blank if no State DD
0035	State Depositor Account Number	17	88	A/N	Blank if no State DD
0040	State Checking Account Number	1	105		Value "X" or blank
0048	State Savings Account Number	1	106		Value "X" or blank
*****INDICATORS*****					
0049	On- Line State Return Indicator	1	107		Value "O" = On-line
*****PARTICIPANT SECTION*****					

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0050	State Numeric Data	27		N	
	Preparer SSN/TIN	9	108	N	1040 Seq 1360
	Preparer EIN	9	117	N	1040 Seq 1380
	Preparer ZIP	5	126	N	1040 Seq 1410-5
	Preparer ZIP+4	4	131	N	1040 Seq 1410-4
0052	State Alphanumeric Data	93		A/N	
	Mailbox ID	5	135	A/N	Required Entry
	Preparer Firm Name	35	140	A/N	1040 Seq 1370
	Preparer Address	30	175	A/N	
	Preparer City	20	205	A/N	1040 Seq 1390
	Preparer State	2	225	A/N	1040 Seq 1400
	Preparer Self-employment Indicator	1	227	A/N	1040 Seq 1350
*****ENTITY SECTION*****					
0055	Spouse's SSN	9	228	N	See Instructions #17
0060	Name Line 1	35		A/N	Required Entry
	Primary Last Name	32	237	A/N	
	Primary Suffix	3	269	A/N	
0065	Name Line 2	35		A/N	
	Secondary Last Name	32	272	A/N	See Instructions #17
	Secondary Suffix	3	304	A/N	
0070	Name Line 3	35		A/N	
	Primary First Name	16	307	A/N	Required Entry
	Primary Middle Initial	1	323	A/N	
	Secondary First Name	16	324	A/N	See Instructions #17
	Secondary Middle Initial	1	340	A/N	
	Filler	1	341	A/N	
0075	Address Line 1	35	342	A/N	Required Entry
0080	Address Line 2	35	377	A/N	
0085	City	22	412	A	Required Entry
0090	City Code	5	434	N	
0095	State Abbreviation	2	439	A	Required Entry
0100	ZIP Code	12	441	N	Required Entry
0105	County	20	453	A	
0110	County Code	5	473	N	
0115	Telephone Number	12	478	A/N	
*****CONSISTENCY SECTION*****					

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0150	Federal Filing Status	1	490	N	Required Entry
0155	Total Federal Exemptions	2	491	N	Required Entry
0160	Wages, Salaries, Tips	12	493	N	
0165	Taxable Interest	12	505	N	
0170	Tax Exempt Interest	12	517	N	
0175	Dividends	12	529	N	
0180	State Refund	12	541	N	
0185	Taxable Social Security Benefits	12	553	N	
0190	Keogh Plan & SEP Deductions	12	565	N	
0195	Adjusted Gross Income	12	577	N	Required Entry
0200	Standard/Itemized Deductions	12	589	N	Required Entry
0205	Earned Income Credit	12	601	N	
*****ALPHANUMERIC SECTION*****					
0300	Preparer Information	80		A/N	
	Software Developer Code	10	613	A/N	Required Entry
	Paid Preparer Name	31	623	A/N	1040 Seq 1340
	Preparer Phone Number	10	654	A/N	Required Entry
	Non-Paid Preparer	13	664	A/N	1040 Seq 1338
	Preparer State EIN	16	677	A/N	No Entry
0305	Credit Information	80		A/N	
	Spouse Political Party Fund	1	693		Value "1", "2" or "3"
	Taxpayer Political Party Fund	1	694		Value "4", "5" or "6"
	Filing Status	1	695		Value "1", "2", "3" or "4"
	Regular Credit - Taxpayer	1	696		Value "1"
	Over 65 Credit - Taxpayer	1	697		Value "0" or "1"
	Over 65 Credit - Taxpayer	1	698		Value "0" or "1"
	Blind Credit - Taxpayer	1	699		Value "0" or "1"
	Blind Credit - Taxpayer	1	700		Value "0" or "1"
	Regular Credit - Spouse	1	701		Value "0" or "1"
	Over 65 Credit - Spouse	1	702		Value "0" or "1"
	Over 65 Credit - Spouse	1	703		Value "0" or "1"
	Blind Credit - Spouse	1	704		Value "0" or "1"
	Blind Credit - Spouse	1	705		Value "0" or "1"
	Credits - Taxpayer/Spouse	2	706		Valid (00-10)
	Child #1 Name	10	708	A/N	
	Child #2 Name	10	718	A/N	
	Child #3 Name	10	728	A/N	

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
	Child #4 Name or NG	10	738	A/N	
	Credits - Children	2	748		Valid (00-99)
	Other Dependents Names	15	750		
	Credits - Other Dependents	2	765		Valid (00-99)
	Total Tax Credits	2	767		Valid (00-99)
	Spouse Tax Credits	2	769		Valid (00-99)
	Taxpayer Tax Credits	2	771		Valid (00-99)
0310	Addition Detail	80			
	Other Additions Sch M Line 4a	20	773		See Instructions #7
	Other Additions Sch M Line 4b	20	793		See Instructions #7
	Other Additions Sch M Line 4c	20	813		See Instructions #7
	Blank	20	833		
0315	Subtraction Detail	80			
	Other Subtractions Sch M Line 13a	20	853		See Instructions #7
	Other Subtractions Sch M Line 13b	20	873		See Instructions #7
	Other Subtractions Sch M Line 13c	20	893		See Instructions #7
	Blank	20	913		
0320	Federal Data/Extension Indicators	80			
	Federal Data Indicator	1	933		Value "V" or "F"
	Approved Extension Filed	1	934		Value "Y" or "N"
	Blank	78	935		
0350	Spouse Federal AGI	12	1013		
0355	Taxpayer Federal AGI	12	1025		
0360	Spouse Additions	12	1037		POSITIVE ONLY
0365	Taxpayer Additions	12	1049		POSITIVE ONLY
0370	Spouse Subtotal	12	1061	N	Form 740 Column A Line 9 + Line 10
0375	Taxpayer Subtotal	12	1073	N	Form 740 Column B Line 9 + Line 11
0380	Spouse Subtractions	12	1085		POSITIVE ONLY
0385	Taxpayer Subtractions	12	1097		POSITIVE ONLY
0390	Spouse KY AGI	12	1109		
0395	Taxpayer KY AGI	12	1121		
0400	Spouse Deductions	12	1133		POSITIVE ONLY

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0405	Taxpayer Deductions	12	1145		POSITIVE ONLY
0410	Spouse Taxable Income	12	1157		
0415	Taxpayer Taxable Income	12	1169		
0420	Spouse Tax	12	1181		
0425	Taxpayer Tax	12	1193		
0430	Total Tax	12	1205		
0435	Low Income Credit	12	1217		See Instructions #4
0440	Tax Subtotal	12	1229	N	Form 740 Line 18 - Line 19
0445	Federal Child Care	12	1241		Federal Form 2441 - See Instructions #19
0450	KY Child Care	12	1253		
0455	Income Tax Liability	12	1265		
0460	Kentucky Use Tax	12	1277		
0465	Total Tax Liability	12	1289		
0470	KY Withholding Paid	12	1301		
0475	KY Estimated Tax Payments	12	1313		
0480	Total Payments	12	1325	N	Form 740 Line 25a + Line 25b
0485	Amount Overpaid	12	1337	N	
0490	Nature & Wildlife Fund	12	1349	N	
0495	Child Victims' Trust Fund	12	1361	N	
0500	Bluegrass & Olympic Fund	12	1373	N	
0505	Veterans' Trust fund	12	1385	N	
0510	Total Contributions	12	1397	N	
0515	Credit to Estimated Tax	12	1409	N	
0520	Refund	12	1421	N	
0525	Additional Tax Due	12	1433	N	
0530	Penalty - 2210-K	12	1445	N	Unformatted Record Field 270
0535	Penalty - Late File	12	1457	N	See Instructions #14
0540	Penalty - Late Payment	12	1469	N	See Instructions #15
0545	Interest	12	1481	N	See Instructions #16
0550	Subtotal Penalty & Interest	12	1493	N	
0555	Amount Owed	12	1505	N	
0560	Spouse Additions - Interest	12	1517	N	POSITIVE ONLY
0565	Spouse Additions - Health Insurance	12	1529	N	POSITIVE ONLY
0570	Spouse Additions - Partner/SCorp	12	1541	N	POSITIVE ONLY
0575	Spouse Additions - Other	12	1553	N	POSITIVE ONLY

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0580	Spouse Total Additions	12	1565	N	POSITIVE ONLY
0585	Spouse Subtractions - Refund	12	1577	N	POSITIVE ONLY
0590	Spouse Subtractions - Interest	12	1589	N	POSITIVE ONLY
0595	Spouse Subtractions - Pension	12	1601	N	POSITIVE ONLY
0600	Spouse Subtractions - Social Security	12	1613	N	POSITIVE ONLY
0605	Spouse Subtractions - Insurance	12	1625	N	POSITIVE ONLY
0610	Spouse Subtractions - Partner/Scorp	12	1637	N	POSITIVE ONLY
0615	Spouse Subtractions - Other	12	1649	N	POSITIVE ONLY
0620	Spouse Total Subtractions	12	1661	N	POSITIVE ONLY
0625	Taxpayer Additions - Interest	12	1673	N	POSITIVE ONLY
0630	Taxpayer Additions - Health Insurance	12	1685	N	POSITIVE ONLY
0635	Taxpayer Additions - Partner/SCorp	12	1697	N	POSITIVE ONLY
0640	Taxpayer Additions - Other	12	1709	N	POSITIVE ONLY
0645	Taxpayer Total Additions	12	1721	N	POSITIVE ONLY
0650	Taxpayer Subtractions - Refund	12	1733	N	POSITIVE ONLY
0655	Taxpayer Subtractions - Interest	12	1745	N	POSITIVE ONLY
0660	Taxpayer Subtractions - Pension	12	1757	N	POSITIVE ONLY
0665	Taxpayer Subtractions - Social Security	12	1769	N	POSITIVE ONLY
0670	Taxpayer Subtractions - Insurance	12	1781	N	POSITIVE ONLY
0675	Taxpayer Subtractions - Partner/Scorp	12	1793	N	POSITIVE ONLY
0680	Taxpayer Subtractions - Other	12	1805	N	POSITIVE ONLY
0685	Taxpayer Total Subtractions	12	1817	N	POSITIVE ONLY
0690	Medical & Dental Expenses	12	1829	N	
0695	KY AGI	12	1841	N	Must equal Field 390 + 395
0700	Medical & Dental Expense Exclusion	12	1853	N	Must be >= 0
0705	Total Medical & Dental Deduction	12	1865	N	
0710	Local Income Taxes	12	1877	N	
0715	Real Estate Taxes	12	1889	N	
0720	Personal Property Taxes	12	1901	N	

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0725	Other Taxes	12	1913	N	
0730	Total Taxes	12	1925	N	
0735	Home Mortgage Interest Form 1098	12	1937	N	
0740	Home Mortgage Interest - Other	12	1949	N	
0745	Points not on Form 1098	12	1961	N	
0750	Investment Interest	12	1973	N	
0755	Total Interest	12	1985	N	
0760	Contributions by cash	12	1997	N	
0765	Other than Cash	12	2009	N	
0770	Artistic Contributions	12	2021	N	
0775	Carryover from Prior Year	12	2033	N	
0780	Total Contributions	12	2045	N	
0785	Form 4684	12	2057	N	
0790	KY AGI	12	2069	N	Must equal Field 390 + 395
0795	Casualty & Theft Exclusion	12	2081	N	Must be >= 0
0800	Total Casualty & Theft	12	2093	N	
0805	Unreimbursed Employee Expense	12	2105	N	
0810	Tax Preparation Fees	12	2117	N	
0815	Other Expenses	12	2129	N	
0820	Subtotal - Job Expenses	12	2141	N	
0825	KY AGI	12	2153	N	Must equal Field 390 + 395
0830	Job Expense Exclusion	12	2165	N	Must be >= 0
0835	Total Job & Other Expenses	12	2177	N	
0840	Other Miscellaneous Expenses	12	2189	N	
0845	Total Itemized Deductions	12	2201	N	
0850	Spouse Percentage	12		N	
	Filler	7	2213	N	Value = "0000000"
	Spouse Percentage of Income	5	2220	N	See Instructions
0855	Taxpayer Percentage	12		N	
	Filler	7	2225	N	Value = "0000000"
	Taxpayer Percentage of Income	5	2232	N	See Instructions - #6
0860	Spouse Itemized Deductions	12	2237	N	
0865	Taxpayer Itemized Deductions	12	2249	N	
0870	Spouse Subtractions - Health Insurance	12	2261	N	
0875	Taxpayer Subtractions - Health	12	2273	N	

2002 Processing Season		Kentucky Revenue Cabinet Generic Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
	Insurance				
0880	Numeric Field 107	12	2285	N	
0885	Numeric Field 108	12	2297	N	
0890	Numeric Field 109	12	2309	N	
0895	Numeric Field 110	12	2321	N	
0900	Numeric Field 111	12	2333	N	
0905	Numeric Field 112	12	2345	N	
0910	Numeric Field 113	12	2357	N	
0915	Numeric Field 114	12	2369	N	
0920	Numeric Field 115	12	2381	N	
0925	Spouse KY AGI - Filing Status 4	12	2393	N	
	Record Terminus	1	2405	A	Value "#"

2002 Processing Season		Kentucky Revenue Cabinet Unformatted Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
*****HEADER SECTION*****					
	Byte Count	4	1		"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	5		Value "*****"
0000	Record ID Type	6	9		Value "STbbbb"
0001	Form Number	6	15		Value "0002bb"
0002	Page Number	5	21		Value "PG01b"
0003	Taxpayer Identification Number	9	26	N	Primary Social Security Number
0004	Filler	1	35		Blank
0005	Form/Schedule Number	7	36	N	Value "0000001"
0010	State Code	2	43	A	Value "KY"
0011	City Code	2	45	A	Value "bb"
0020	Declaration Control Number	14		N	Assigned by filer
	First Two Positions	2	47	N	Value "00"
	EFIN of Originator	6	49	N	
	Batch Number	3	55	N	Value (000-999)
	Serial Number	2	58	N	Value (00-99)
	Year Digit	1	60	N	"2"
*****DATA SECTION*****					
Field #	Identification	Length	Form ID	Type	Description
0050	Spouse Percent of Income	5	Sch A	N	See Instructions
0055	Spouse Itemized Deductions	12	Sch A	N	
0060	Spouse Exclusion from Limitation	12	Sch A	N	
0065	Spouse Deduction Subtotal	12	Sch A	N	
0070	Spouse 80% of Deductions	12	Sch A	N	
0075	Spouse KY AGI	12	Sch A	N	Generic Record Field 390
0080	Spouse Limitation	12	Sch A	N	Value "00000066475"
0085	Spouse Income Subtotal	12	Sch A	N	
0090	Spouse 3% of Income Subtotal	12	Sch A	N	
0095	Spouse Adjustment to Deductions	12	Sch A	N	
0100	Spouse Adjusted Itemized Deductions	12	Sch A	N	
0105	Taxpayer Percent of Income	5	Sch A	N	See Instructions

2002 Processing Season		Kentucky Revenue Cabinet Unformatted Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0110	Taxpayer Itemized Deductions	12	Sch A	N	
0115	Taxpayer Exclusion from Limitation	12	Sch A	N	
0120	Taxpayer Deduction Subtotal	12	Sch A	N	
0125	Taxpayer 80% of Deductions	12	Sch A	N	
0130	Taxpayer KY AGI	12	Sch A	N	Generic Record Field 395
0135	Taxpayer Limitation	12	Sch A	N	Value "00000066475" or "00000132950"
0140	Taxpayer Income Subtotal	12	Sch A	N	
0145	Taxpayer 3% of Income Subtotal	12	Sch A	N	
0150	Taxpayer Adjustment to Deductions	12	Sch A	N	
0155	Taxpayer Adjusted Itemized Deductions	12	Sch A	N	
0156	Exempt Retirement Payer - 1a Line 1	35	Sch P	A	
0157	Exempt Retirement Date - 1a Line 1	8	Sch P	D	YYYYMMDD
0158	Exempt Retirement Spouse - 1a Line 1	12	Sch P	N	
0159	Exempt Retirement Taxpayer - 1a Line 1	12	Sch P	N	
0160	Spouse Exempt Retirement	12	Sch P	N	Must equal Fields 171+ 188
0161	Exempt Retirement Payer - 1a Line 2	35	Sch P	A	
0162	Exempt Retirement Date - 1a Line 2	8	Sch P	D	YYYYMMDD
0163	Exempt Retirement Spouse - 1a Line 2	12	Sch P	N	
0164	Exempt Retirement Taxpayer - 1a Line 2	12	Sch P	N	
0165	Spouse Other Retirement	12	Sch P	N	
0166	Exempt Retirement Payer - 1a Line 3	35	Sch P	A	

2002 Processing Season		Kentucky Revenue Cabinet Unformatted Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0167	Exempt Retirement Date - 1a Line 3	8	Sch P	D	YYYYMMDD
0168	Exempt Retirement Spouse - 1a Line 3	12	Sch P	N	
0169	Exempt Retirement Taxpayer - 1a Line 3	12	Sch P	N	
0171	Exempt Retirement Spouse 1a Total	12	Sch P	N	Must equal Fields 158 + 163 + 168
0172	Exempt Retirement Taxpayer 1a Total	12	Sch P	N	Must equal Fields 159 + 164 + 169
0173	Partial Exempt Retirement Payer 1b Line 1	35	Sch P	A	
0174	Partial Exempt Retirement Date 1b Line 1	8	Sch P	D	YYYYMMDD
0175	Spouse Line 2 or Limit	12	Sch P	N	
0176	Partial Exempt Retirement Spouse 1b Line 1	12	Sch P	N	
0177	Partial Exempt Retirement Taxpayer 1b Line 1	12	Sch P	N	
0178	Partial Exempt Retirement Payer 1b Line 2	35	Sch P	A	
0179	Partial Exempt Retirement Date 1b Line 1	8	Sch P	D	YYYYMMDD
0180	Spouse Total Excluded	12	Sch P	N	Must equal Fields 160 + 175
0181	Partial Exempt Retirement Spouse 1b Line 2	12	Sch P	N	
0182	Partial Exempt Retirement Taxpayer 1b Line 2	12	Sch P	N	
0183	Partial Exempt Retirement Payer 1b Line 3	35	Sch P	A	
0184	Partial Exempt Retirement Date 1b Line 3	8	Sch P	D	YYYYMMDD
0185	Taxpayer Exempt Retirement	12	Sch P	N	Must equal Fields 172 + 189

2002 Processing Season		Kentucky Revenue Cabinet Unformatted Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0186	Partial Exempt Retirement Spouse 1b Line 3	12	Sch P	N	
0187	Partial Exempt Retirement Taxpayer 1b Line 3	12	Sch P	N	
0188	Partial Exempt Retirement Spouse 1b Total	12	Sch P	N	Must equal Fields 176 + 181 + 186 + 193
0189	Partial Exempt Retirement Taxpayer 1b Total	12	Sch P	N	Must equal Fields 177 + 182 + 187 + 194
0190	Taxpayer Other Retirement	12	Sch P	N	
0191	Partial Exempt Retirement Payer 1b Line 4	35	Sch P	A	
0192	Partial Exempt Retirement Date 1b Line 4	8	Sch P	D	YYYYMMDD
0193	Partial Exempt Retirement Spouse 1b Line 4	12	Sch P	N	
0194	Partial Exempt Retirement Taxpayer 1b Line 4	12	Sch P	N	
0195	Taxable Pension 1b Line 1	12	Sch P	N	
0196	Taxable Pension 1b Line 2	12	Sch P	N	
0197	Taxable Pension 1b Line 3	12	Sch P	N	
0198	Taxable Pension 1b Line 4	12	Sch P	N	
0199	Exempt Percentage 1b Line 1	5	Sch P	N	
0200	Taxpayer Line 2 or Limit	12	Sch P	N	
0201	Exempt Percentage 1b Line 2	5	Sch P	N	
0202	Exempt Percentage 1b Line 3	5	Sch P	N	
0203	Exempt Percentage 1b Line 4	5	Sch P	N	
0205	Taxpayer Total Excluded	12	Sch P	N	Must equal Fields 185 + 200
0210	Taxpayer Died During Year	1	2210-K	A	Value "X" or Blank
0215	Farming 2/3 of Income	1	2210-K	A	Value "X" or Blank
0220	Gross Income	12	2210-K	N	
0225	Gross Income X .67	12	2210-K	N	
0230	Gross Income from Farming	12	2210-K	N	
0235	Prepaid Exceeds Last Year	1	2210-K	A	Value "X" or Blank
0240	Prior Year Liability	12	2210-K	N	

2002 Processing Season		Kentucky Revenue Cabinet Unformatted Record Layout			10-29-2001
Field #	Identification	Length	Start Position	Type	Description
0245	Total Payments	12	2210-K	N	Generic Record Field 480
0250	Income Tax Liability	12	2210-K	N	Generic Record Field 455
0255	Income Tax Liability X 70%	12	2210-K	N	
0260	Total Payments	12	2210-K	N	Generic Record Field 480
0265	Line 3 - Line 4	12	2210-K	N	Must be >=0
0270	Line 5 X 10%	12	2210-K	N	Must be >= \$25 or 0
	Record Terminus	1			Value "#"



740

42A740

Revenue Cabinet

KENTUCKY INDIVIDUAL INCOME TAX RETURN
Full-Year Residents OnlyFor calendar year or
other taxable year beginning _____, 2001, and ending _____, 200__.

2001

A. Spouse's Social Security Number
(0055)B. Your Social Security Number
(0003)Name—Last, First, Middle Initial (Joint or combined return, give both names and initials.)
(0060) (0065) (0070)Mailing Address (Number and Street Including Apartment Number or P.O. Box)
(0075)City, Town or Post Office State ZIP Code
(0085) (0095) (0100)

FILING STATUS (see instructions) (0305)

- 1 ☐ Single
2 ☐ Married, filing separately on this combined return. (If both had income.)
3 ☐ Married, filing joint return.
4 ☐ Married, filing separate returns. Enter spouse's Social Security number above and full name here.

POLITICAL PARTY FUND (0305)

Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic (1)	<input type="checkbox"/>	(4) <input type="checkbox"/>
Republican (2)	<input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation (3)	<input type="checkbox"/>	(6) <input type="checkbox"/>

CREDITS (0305)

Check Regular

Check both if 65 or over

Check both if blind

(0305)

- 5 (a) Credits for yourself: ☐ ☐ ☐
(b) Credits for spouse: ☐ ☐ ☐
6 List first names of your dependent children who lived with you.
(a) (b) (c) (d)
7 List name and relationship of other dependents.

5 Enter number of
boxes checked6 Enter number of
children listed7 Enter number of other
dependents listed

8 Enter total credits

8 Add total number of credits claimed on lines 5, 6 and 7. If married filing separately on a combined return (Filing Status 2), divide the amount on line 8 and enter in Boxes A and B. All other filers enter the amount from line 8 in Box B

Each taxpayer must claim his or her own credits from line 5. Credits from lines 6 and 7 may be divided.

ADJUSTED GROSS INCOME

A. Spouse (Use if Filing Status 2 is checked.)

B. Yourself (or Joint)

- 9 Enter amount from federal Form 1040,
line 33; 1040A, line 19 or 1040EZ, line 4..... 9
10 Additions from Schedule M, line 5..... 10
11 Add lines 9 and 10..... 11
12 Subtractions from Schedule M, line 14..... 12
13 Subtract line 12 from line 11. This is your
Kentucky Adjusted Gross Income 13

(0350)

(0355)

(0360)

(0365)

(0370)

(0375)

(0380)

(0385)

(0390)

(0395)

TAXABLE INCOME

- 14 Itemizers: Enter itemized deductions from
Kentucky Schedule A. Nonitemizers: Enter
\$1,750 in Columns A and/or B..... 14
15 Subtract line 14 from line 13. This is
your Taxable Income 15

(0400)

(0405)

(0410)

(0415)

TAX

- 16 Enter tax from Tax Table or Computation.
Check if from Schedule TC 16
17 Add tax amount(s) in Columns A and B, line 16..... 17

(0420)

(0425)

(0430)

42A7400113

TAX

18 Enter amount from line 17 18 (0430)

19 Enter **Low Income Tax Credit** from worksheet in the instructions 19 (0435)

20 Subtract line 19 from line 18 20 (0440)

21 Enter **Child and Dependent Care Credit**
from federal Form 2441, line 9 > (0445) x 20% (.20) 21 (0450)

22 **Income Tax Liability.** Subtract line 21 from line 20. If line 21 exceeds line 20, enter zero 22 (0455)

23 Enter **KENTUCKY USE TAX** from worksheet in the instructions > 23 (0460)

24 Add lines 22 and 23. This is your **Total Tax Liability** 24 (0465)

25 (a) Enter **Kentucky income tax withheld**
as shown on attached 2001 wage
and tax statements 25(a) (0470)

(b) Enter 2001 Kentucky estimated tax
payments 25(b) (0475)

26 Add lines 25(a) and 25(b) 26 (0480)

27 If line 26 is larger than line 24, enter **AMOUNT OVERPAID** (see instructions) 27 (0485)
See instructions for a detailed description of funds. > (Enter amount(s) checked)

28 **Nature and Wildlife Fund Contribution**
\$2 \$5 \$10 Other 28 (0490)

29 **Child Victims' Trust Fund Contribution**
\$2 \$4 Other 29 (0495)

30 **Bluegrass State Games and U.S. Olympic Committee**
Fund Contribution 30 (0500)

31 **Veterans' Program Trust Fund Contribution** 31 (0505)

32 Add lines 28 through 31 32 (0510)

33 Amount of line 27 to be **CREDITED** to your 2002 ESTIMATED TAX 33 (0515)

34 Subtract lines 32 and 33 from line 27. Amount to be **REFUNDED TO YOU** **REFUND** 34 (0520)

TAX PAYMENT SUMMARY

35 If line 24 is larger than line 26, enter **ADDITIONAL TAX DUE** 35 (0525)

36 (a) 2210-K
penalty (0530) (c) Late payment
penalty (0540)

Check if Form 2210-K attached (d) Late filing
penalty (0535)

(b) Interest (0545) (e) Add lines 36(a) through 36(d).
Enter here 36(e) (0550)

37 Add lines 35 and 36(e) and enter here. This is the **AMOUNT YOU OWE** **OWE** 37 (0555)

Make check payable to **Kentucky State Treasurer**. Write your Social Security number and "KY Income Tax—2001" on the check.
Place on top of wage and tax statements on page 1.

42A7400123

(0115)
Telephone Number (Daytime)



740-S
42A740-S
Revenue Cabinet

Kentucky Individual Income Tax Return
Full-Year Residents Only

2001

1

A. Spouse's Social Security Number
(0055)

B. Your Social Security Number
(0003)

Name—Last, First, Middle Initial (Joint or combined return, give both names and initials)

(0060) (0065) (0070)

Mailing Address (Number and Street Including Apartment Number or P.O. Box)

(0075)

City, Town or Post Office

(0085)

State

(0095)

ZIP Code

(0100)

2

FILING STATUS (see instructions) (0305)

POLITICAL PARTY FUND (0305)
Designating S2 will not change your refund or tax due.

- 1 ☐ Single
2 ☐ Married, filing separately on this combined return. (If both had income.)
3 ☐ Married, filing joint return.
4 ☐ Married, filing separate returns. Enter spouse's Social Security number above and full name here. _____

	A. Spouse	B. Yourself
Democratic	(1) <input type="checkbox"/>	(4) <input type="checkbox"/>
Republican	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation	(3) <input type="checkbox"/>	(6) <input type="checkbox"/>

3

CREDITS (0305) Check Regular Check Both if 65 or over Check both if blind

- 5 (a) Credits for yourself ☐ ☐ ☐ ☐ 5 Enter Number of boxes checked
(b) Credits for spouse ☐ ☐ ☐ ☐
- 6 List first names of your dependent children who lived with you. 6 Enter number of children listed
(a) _____ (b) _____ (c) _____ (d) _____
- 7 List name and relationship of other dependents. 7 Enter number of other

- 8 Add total number of credits claimed on lines 5, 6 and 7. If married filing separately on a combined return (Filing Status 2), divide the amount on line 8 and enter in Boxes A and B. All other filers enter the amount from line 8 in Box B. 8 Enter total credits
A B.
- Each taxpayer must claim his or her own credits from line 5. Credits from line 6 and 7 may be divided.

4

INCOME

A. Spouse (Use if Filing Status 2 is checked.)

B. Yourself (or joint)

- 9 Enter federal Adjusted Gross Income from Form 1040, line 33; 1040A, line 19; or 1040EZ, line 4. This is your Kentucky Adjusted Gross Income.....9 (0350) (0355)
- 10 Standard Deduction.....10 1,750 (0400) 1,750 (0405)
- 11 Subtract line 10 from line 9. This is your Taxable Income.....11 (0410) (0415)

5

TAX

- 12 Enter tax from Tax Table or Tax Computation for amount(s) on line 11.....12 (0420) (0425)
- 13 * Add tax amount(s) in Columns A and B, line 12.....13 (0430)
- 42A740S0013

5 TAX (Continued)

- 14 Enter amount from line 13.....14 (0430)
- 15 Enter **Low Income Credit** from worksheet in the instructions.....15 (0435)
- 16 Subtract line 15 from line 14.....16 (0440)
- 17 Enter **Child and Dependent Care Credit** from Form 1040A, Schedule 2, line 9
(or federal Form 2441, line 9) (0445) X 20% (.20).....17 (0450)
- 18 Subtract line 17 from line 16. This is your **Income Tax Liability**.....18 (0455)
- 19 Enter **KENTUCKY USE TAX** from worksheet in the instructions.....19 (0460)
- 20 Add lines 18 and 19. This is your **Total Tax Liability**.....20 (0465)
- 21 Enter **Kentucky Income Tax** withheld as shown on attached 2001 wage and tax statements.....21 (0470)
- 22 If line 21 is larger than line 20, enter **AMOUNT OVERPAID** (see instructions).....22 (0485)

See instructions for a detailed description of funds.

23. a **Nature and Wildlife Fund Contribution** Enter Amount Checked
☐ \$2 ☐ \$5 ☐ \$10 ☐ Other23a (0490)
- b **Child Victims' Trust Fund Contribution**
☐ \$2 ☐ \$5 ☐ \$10 ☐ Other23b (0495)
- c **Bluegrass State Games and U.S. Olympic Committee
Fund Contribution**.....23c (0500)
- d **Veterans' Program Trust Fund Contribution**.....23d (0505)
- 24 Add lines 23a, 23b, 23c and 23d.....24 (0510)
- 25 Subtract line 24 from line 22. Amount to be **REFUNDED TO YOU**.....25 (0520)

6 TAX PAYMENT SUMMARY

- 26 If line 20 is larger than 21, enter **ADDITIONAL TAX DUE**.....26 (0525)
- 27 (a) 2210-K Penalty (0530) (c) Late payment penalty (0540)
☐ Check if Form 2210-K attached (d) Late filing penalty (0535)
 (b) Interest (0545) (e) Add lines 27(a) through 27(d)
 Enter here.....27 (0550)
- 28 Add lines 26 and 27(e) and enter here. This is the **AMOUNT YOU OWE**.....28 (0555)

Make check payable to **Kentucky State Treasurer**. Write your Social Security number and "KY Income Tax - 2001" on the check.

- 7 Do you wish to receive a packet next year, or do you need only a name and address
 Label for filing your 2001 return? (check one)..... ☐ Packet ☐ Label

- 8 I, the undersigned, declare under penalties of perjury that I have examined this return, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature

Daytime Phone Number (0115)

Typed or Printed Name of Preparer Other Than Taxpayer (0300) Preparer ID

42A740S0023

Mail to: Kentucky Revenue Cabinet, Frankfort, KY 40618-0006 REFUNDS

Kentucky Revenue Cabinet, Frankfort, KY 40619-0008 PAYMENTS



740-EZ
42A740-EZ
Revenue Cabinet

**Kentucky Individual Income Tax Return
For Single Persons With No Dependents**

2001

Your Social Security Number (0003)

Name—Last, First, Middle Initial
(0060) (0070)
Mailing Address (No. and St. Including Apt. No. or PO Box)
(0075)
City, Town or Post Office State ZIP Code
(0085) (0095) (0100)

**POLITICAL
PARTY
FUND**

Designating \$2 will not change your refund or tax due. Mark an X in
Box 1 for Democratic, Box 2 for Republican, or Box 3 for No Designation 1 2 3
☐ ☐ ☐ (0305)

INCOME

1. Enter federal Adjusted Gross Income from Form 1040EZ, line 4.
This is your Kentucky Adjusted Gross Income.....1 (0355)
2. Standard Deduction.....2 (0405)
3. Subtract line 2 from line 1. This is your Taxable Income.....3 (0415)

TAX

4. Enter tax from Tax Table or Tax Computation for amount on line 3.....4 (0425)
5. Enter Low Income Tax Credit from worksheet in the instructions.....5 (0435)
6. Subtract line 5 from line 4. This is your Income Tax Liability.....6 (0455)
7. Enter Kentucky Use Tax from worksheet in instructions.....7 (0460)
8. Add lines 6 and 7. This is your Total Tax Liability.....8 (0465)
9. Enter Kentucky Income Tax withheld as shown on attached
2001 wage and tax statements.....9 (0470)
10. If line 9 is greater than line 8, enter AMOUNT OVERPAID (see instructions).10 (0485)
- See instructions for a detailed description of funds.**
11. a Nature and Wildlife Fund Contribution (Enter amount checked)
☐ \$2 ☐ \$5 ☐ \$10 ☐ Other (0490)
b Child Victims' Trust Fund Contribution (Enter amount checked)
☐ \$2 ☐ \$5 ☐ \$10 ☐ Other (0495)
c Bluegrass State Games and U.S. Olympic Committee
Fund Contribution..... (0500)
d Veterans' Program Trust Fund Contribution..... (0505)
12. Add amounts contributed on lines 11a, 11b, 11c and 11d.....11 (0510)
13. Subtract line 12 from line 10. Amount to be refunded to you.....12 (0520)
14. If line 8 is larger than line 9, enter amount you owe. Enclose check
payable to Kentucky Sate Treasurer. Write your Social
Security number and "KY Income Tax—2001" on the check13 (0525)

I, the undersigned, declare under penalties of perjury that I have examined this return, including any accompanying statements, and to
The best of my knowledge and belief, it is true, correct and complete.

Your Signature

Daytime Phone Number (0115)

Typed or Printed Name of Preparer Other Than Taxpayer (0300) Preparer ID

42A740EZ0013

Mail to: **REFUNDS** Kentucky Revenue Cabinet, Frankfort, KY 40618-0006
PAYMENTS Kentucky Revenue Cabinet, Frankfort, KY 40619-0008

SCHEDULE A

Form 740

Revenue Cabinet

KENTUCKY ITEMIZED DEDUCTIONS

> Attach to Form 740. > See instructions.

2001

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number
0003

Do not include expenses reimbursed or paid by others.		
Medical and Dental Expenses	1. Medical and dental expenses	1 0690
	2. Enter 7.5% (.075) of the amount from Form 740, line 13	2 0700
	3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0-	> 3
Taxes <i>Note:</i> Sales and use taxes are not deductible.	4. Local income taxes (do not include state income tax)	4 0710
	5. Real estate taxes	5 0715
	6. Personal property taxes	6 0720
	7. Other taxes (list)	7 0725
	8. Total taxes. Add lines 4 through 7. Enter here	> 8
	9. Home mortgage interest and points reported to you on federal Form 1098	9 0735
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address)	10 0740
Interest Expense <i>Note:</i> Personal interest is not deductible.	11. Points not reported to you on federal Form 1098 (see instructions for special rules)	11 0745
	12. Investment interest (attach federal Form 4952 if required)	12 0750
	13. Total interest. Add lines 9 through 12. Enter here	> 13
	14. Contributions by cash or check	14 0760
Contributions <i>Note:</i> For any contribution of \$250 or more, see instructions.	15. Other than cash or check (attach federal Form 8283 if over \$500)	15 0765
	16. Artistic charitable contributions deduction (attach schedule)	16 0770
	17. Carryover from prior year	17 0775
	18. Total contributions. Add lines 14 through 17. Enter here	> 18
Casualty and Theft Losses	19. Enter amount from attached federal Form 4684, Section A, line 16	19 0785
	20. Enter 10% (.10) of the amount from Form 740, line 13. 20	20 0795
	21. Total casualty or theft loss(es). Subtract line 20 from line 19. If zero or less, enter -0-	> 21
Job Expenses and Most Other Miscellaneous Deductions	22. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal Form 2106 or 2106-EZ if applicable) list	22 0805
	23. Tax preparation fees	23 0810
	24. Other (investment, safe deposit box, etc.) list	24 0815
	25. Add the amounts on lines 22, 23 and 24. Enter here ...	25 0820
	26. Enter 2% (.02) of the amount from Form 740, line 13	26 0830
	27. Total. Subtract line 26 from line 25. If zero or less, enter -0-	> 27
Other Miscellaneous Deductions	28. Other (see instructions) list	> 28
Total Itemized Deductions	29. Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here	> 29

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★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$132,950, enter total itemized deductions on Form 740, line 14, Column B.

★ All others go to page 2.

If the amount on Form 740, line 13, exceeds \$132,950 (\$66,475 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1. Percent of income (Form 740, line 13, Column A) to total income (Form 740, total of line 13, Columns A and B).....	0850 %
2. Percent of income (Form 740, line 13, Column B) to total income (Form 740, total of line 13, Columns A and B).....	0855 %
3. Percent on line 1 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 14, Column A).....	0860
4. Percent on line 2 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 14, Column B).....	0865

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 13, exceeds \$132,950 (\$66,475 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 13, Column A) to total income (Form 740, total of line 13, Columns A and B); enter in Column B the percent of income (Form 740, line 13, Column B) to total income (Form 740, total of line 13, Columns A and B). If single, married filing a joint return or married filing separate returns, enter 100% in Column B. 	0050 %	0105 %
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B.....	1. 0055	1. 0110
2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B.....	2. 0060	2. 0115
<i>Note: Be sure your total gambling losses are clearly identified on line 28.</i>		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE ; enter the amount from line 1 above on Form 740, line 14.).....	3. 0065	3. 0120
4. Multiply the amount on line 3 above by 80% (.80).....	4. 0070	4. 0125
5. Enter the amount from Form 740, line 13.....	5. 0075	5. 0130
6. Enter \$132,950 (\$66,475 if married filing separately on a combined return or separate returns).....	6. 0080	6. 0135
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form 740, line 14.).....	7. 0085	7. 0140
8. Multiply the amount on line 7 above by 3% (.03).....	8. 0090	8. 0145
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here.....		
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 14	9. 0095	9. 0150
	10. 0100	10. 0155

SCHEDULE MForm 740
42A740-MCommonwealth of Kentucky
REVENUE CABINET**KENTUCKY
FEDERAL ADJUSTED GROSS INCOME
MODIFICATIONS**

Attach to Form 740.

2001

Enter name(s) as shown on tax return.

Your Social Security Number

**PART I ADDITIONS TO FEDERAL
ADJUSTED GROSS INCOME****A. Spouse (Use if Filing Status 2 is checked.)****B. Yourself (or Joint)**

- | | | | |
|---|---|--------|--------|
| 1 Enter interest income from bonds issued by other states and their political subdivisions..... | 1 | (0560) | (0625) |
| 2 Enter self-employed health insurance deduction from federal Form 1040, line 28 | 2 | (0565) | (0630) |
| 3 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 | 3 | (0570) | (0635) |
| 4 Other additions (specify): | | | |
| (a) (0310) | | | |
| (b) (0310) | | | |
| (c) (0310) | 4 | (0575) | (0640) |
| 5 Total Additions. Enter here and on Form 740, page 1, line 10 | 5 | (0580) | (0645) |

**PART II SUBTRACTIONS FROM FEDERAL
ADJUSTED GROSS INCOME**

- | | | | |
|---|----|--------|--------|
| 6 Enter state income tax refund or credit reported as income on federal Form 1040..... | 6 | (0585) | (0650) |
| 7 Enter interest income from U.S. government bonds and securities..... | 7 | (0590) | (0655) |
| 8 Enter excludable amount of retirement income (attach Schedule P if more than \$37,500)..... | 8 | (0595) | (0660) |
| 9 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b)) | 9 | (0600) | (0665) |
| 10 Enter long-term care insurance premiums..... | 10 | (0605) | (0670) |
| 11 Enter health insurance premiums (see instructions)..... | 11 | (0870) | (0875) |
| 12 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 | 12 | (0610) | (0675) |
| 13 Other subtractions (specify): | | | |
| (a) (0315) | | | |
| (b) (0315) | | | |
| (c) (0315) | 13 | (0615) | (0680) |
| 14 Total Subtractions. Enter here and on Form 740, page 1, line 12 | 14 | (0620) | (0685) |

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SCHEDULE PForm 740
42A740-P

Revenue Cabinet

**KENTUCKY
PENSION INCOME EXCLUSION**

➤ Attach to Form 740, 740-NP or 741.

Use this form to calculate excludable retirement income.

2001

Enter name(s) as shown on tax return.

Your Social Security Number

Complete this schedule and file with Form 740 if:

1. your taxable pension and retirement income from all sources is **greater than \$37,500**; and
 - (a) you are retired from the federal government, the Commonwealth of Kentucky or a Kentucky local government; or
 - (b) you receive supplemental U.S. Railroad Retirement Board benefits.
2. you file Form 4972-K, Tax on Lump-Sum Distributions.

All others, STOP, you do not need to complete Schedule P. See instructions for Schedule M, line 8.**PART I— EXEMPT RETIREMENT INCOME**

1. Enter on line (a) or (b) the amount of federal, Kentucky state and Kentucky local government pension and retirement income attributable to service credit earned before January 1, 1998, and supplemental U.S. Railroad Retirement Board benefits included on federal Form 1040, line 16(b) (Form 1040A, line 12(b)). Also include federal or Kentucky disability retirement income attributable to service credit earned before January 1, 1998.

- (a) If date of retirement is **before January 1, 1998**, enter here.

Names of Payers	Dates of Retirement	Spouse		Yourself	
		A.		B.	
(0156)	(0157)	(0158)		(0159)	
(0161)	(0162)	(0163)		(0164)	
(0166)	(0167)	(0168)		(0169)	
Total ➤		(0171)		(0172)	

- (b) If date of retirement is **after December 31, 1997**, complete the worksheet on the reverse of this form and enter here.

Names of Payers	Dates of Retirement	Taxable Pension	Exempt Percentage	Spouse		Yourself	
				A.		B.	
(0173)	(0174)	(0195)	(0199)	(0176)		(0177)	
(0178)	(0179)	(0196)	(0201)	(0181)		(0182)	
(0183)	(0184)	(0197)	(0202)	(0186)		(0187)	
(0191)	(0192)	(0198)	(0203)	(0193)		(0194)	
Total ➤				(0188)		(0189)	

- (c) Add lines 1(a) and 1(b)..... (c) (0160) (0185)

PART II— OTHER RETIREMENT INCOME (Not Included in Line 1(c))

2. Enter the total of taxable retirement income not included in line 1(c) above as reported on federal Form 1040, line 15(b) or 16(b) (Form 1040A, line 11(b) or 12(b)). Also report other disability retirement income or deferred compensation included on federal Form 1040, line 7 (Form 1040A, line 7)..... 2 (0165) (0190)

PART III— TOTAL TO BE EXCLUDED THIS YEAR

3. Enter the lesser of line 2 or \$37,500 3 (0175) (0200)
4. Add lines 1(c) and 3. Enter here and on Schedule M, line 8 (Form 740-NP, page 2, line 42(b) or Form 741, line 11)..... 4 (0180) (0205)

Joint filers—Combine lines 4(a) and 4(b) and enter on appropriate form.**Stop here unless you have a lump-sum distribution reported on Form 4972-K.**

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Form 4972-K Filers— If line 3 is less than \$37,500, enter the amount on Form 4972-K, Part II, line 2.

2210-K

42A740-S1

Commonwealth of Kentucky
REVENUE CABINETUNDERPAYMENT OF ESTIMATED TAX
BY INDIVIDUALS

➤ Attach to Form 740 or 740-NP.

2001

Enter name(s) as shown on page 1, Form 740 or 740-NP.

Your Social Security Number
0003

PART I— EXCEPTIONS AND EXCLUSIONS

The penalty may be waived if, *and only if*, one of the following conditions is met. If one or more of the following applies to you, check the appropriate block(s), complete any necessary blank(s) and check the "Form 2210-K attached" block on Form 740, line 36a (Form 740-NP, line 31).

Check applicable block(s).

1. The taxpayer died during the taxable year. (0210)

2. Two-thirds ($\frac{2}{3}$) or more of the gross income was from farming; this return is being filed on or before March 1, 2002; *and* the total tax due is being paid in full. Fiscal year taxpayers must file a return and pay the tax due on or before the first day of the third month following the close of the tax year. (0215)

- a. Enter total gross income
b. Multiply by $\frac{2}{3}$ (.67)
c. Enter gross income from farming

0220
0225
0230Line (c) must **equal or exceed** line (b) to qualify for the exception.

3. Prepaid tax **equals or exceeds** last year's income tax liability. (0235)

- a. Enter the liability from the 2000 return, Form 740, line 22;
Form 740-NP, line 18; or Form 740-S, line 18
b. Enter amount from the 2000 Form 740, line 26 (Form 740-NP, line 22)*
Line (b) must **equal or exceed** line (a) to claim the exception.

0240
0245PART II— FIGURING THE UNDERPAYMENT AND PENALTY (Complete only if the **additional tax due exceeds \$500**)

Taxpayers claiming a credit for tax paid to another state, see Form 740 instructions for "underpayment penalty" before completing Part II.

1. Enter 2001 income tax liability from Form 740, line 22 (Form 740-NP, line 18) 1.
2. Percentage of liability required to be prepaid is 70% 2.
3. Multiply line 1 by line 2 3.
4. Enter the amount from Form 740, line 26 (Form 740-NP, line 22)* 4.
5. Subtract line 4 from line 3 (If line 4 exceeds line 3, no penalty applies.) 5.
6. Penalty percentage is 10% 6.
7. Multiply line 5 by line 6. This is the amount of the penalty for underpayment
of estimated tax (minimum penalty \$25) 7.

0250
x .7
0255
0260
0265
x .1
0270

Form 740—Enter this amount on Form 740, line 36a, check the "Form 2210-K attached" block.

Form 740-NP—Enter this amount on Form 740-NP, line 31, in the area designated for Form 2210-K penalty and check the "Form 2210-K attached" block. The penalty amount should be added to the additional tax due and the total entered on Form 740-NP, line 31.

To avoid underpayment penalty in the future, obtain and file Form 740-ES.

*Do not include amounts prepaid with extension after the due date of the fourth declaration installment.